Amendments to the Claims

This listing of claims will replace all prior versions and listings of claims in the application.

Listing of Claims

1. (Presently Amended) ~~Unique~~ Sstructured lipids obtained from interesterifying coconut oil with free fatty acids obtained from hydrolysis of triglycerides of a vegetable source, said structured lipids contain at least ~~up to~~ 45.5 ~~46~~ mol % of omega 6 polyunsaturated fatty acids with a minimum lauric acid content of 17 mol % ~~and rich in medium chain fatty acids~~.

2. (Presently Amended) The ~~Unique~~ structured lipids of ~~as claimed in~~ claim 1, wherein the ~~structured lipids comprise~~ lauric acid ~~that~~ produces quick energy for critically ill patients.

3. (Presently Amended) The ~~Unique~~ structured lipids of ~~as claimed in~~ claim 1, wherein the structured lipids are ~~rich in MCFA (Medium Chain Fatty Acid) and n-6 PUFA (Polyunsaturated fatty acid), which is~~ nutritionally beneficial in being hypocholesterolemic and hypotriglyceridemic.

4. (Presently Amended) The ~~A unique~~ structured lipids of ~~as claimed in~~ claim 1, wherein the structured lipids reduce the total cholesterol level in serum by 10% and the total cholesterol level in liver by 36% ~~having cholesterol lowering capacity in the range of 10-36%~~.

5. (Presently Amended) The ~~A unique~~ structured lipids of ~~as claimed in~~ claim 1, wherein the recovery of the ~~scale up of~~ structured lipids from the reaction mixture after the interesterification reaction is in the range of 88-92%.

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6. (Presently Amended) The ~~A unique~~ structured lipids of ~~as claimed in~~ claim 1, wherein the structured lipids comprise n-6 PUFA to modulate eicosanoid production in immune compromised patients.

7. (Presently Amended) The ~~A unique~~ structured lipids of ~~as claimed in~~ claim 1, wherein the structured lipids have ~~are having~~ a ~~very low~~ melting point of 12-15°C that remains as a liquid without phase separation.

8. (Presently Amended) The ~~A unique~~ structured lipids of ~~as claimed in~~ claim 1, wherein the structured lipids have ~~are having a~~ safflower oil fatty acids and triaglycerols of coconut oil ~~for optimal nutrition~~.

9. (Presently Amended) The ~~A unique~~ structured lipids of ~~as claimed in~~ claim 1, wherein the ~~structured lipids comprise~~ n-6 PUFA levels are ~~from~~ 1.8% in the unmodified coconut oil and ~~to~~ 45.5% in the structured lipids.

10. (Canceled)

11. (Withdrawn) A process for production of cholesterol lowering structured lipids from cod liver oil rich in omega 6 polyunsaturated fatty acids (omega 6 PUFA), said process comprising;

(a) hydrolyzing triglycerides of vegetable oil source by known method to obtain free fatty acids rich in omega 6 PUFA;

(b) inesterifying coconut oil with the free fatty acids obtained from step (a) at a preferable molar ratio of 1:3 molar ratio;

(c) incubating with immobilized immobilized sn-1-3 lipase at a temperature range of 37-55°C for a period of 6-48 hours using a solvent for enzymatic acidolysis

thereby incorporating the required acyl groups into specific positions of the triacylglycerols;

(d) separating the reaction products using adsorption chromatography using solvents selected from ethers, hexane and optionally with 1 part of acetic acid to obtain the structured lipids; and

(e) recovering the structured lipids by scaling up in the range of 88-92%.

12. (Withdrawn) A process as claimed in claim 11, wherein the triglycerides are selected from a natural sources namely coconut oil.

13. (Withdrawn) A process as claimed in claim 11, wherein the fatty acids are selected from a vegetable source of safflower oil.

14. (Withdrawn) A process as claimed in claim 11, wherein the ethers are selected from group comprising petroleum ether, diethyl ether.

15. (Withdrawn) A process as claimed in claim 11, the solvent is selected from petroleum ether, dioxane isooctane, n-hexane, toluene.

16. (Withdrawn) A process as claimed in claim 11, wherein the ratio of ethers:hexane used is the range of 85:5 to 95:5.

17. (Withdrawn) A process as claimed in claim 11, wherein the interesterification is carried out using lipase enzyme at 5-10%w/w) of the substrates.

18. (Withdrawn) A process as claimed in claim 11, wherein the immobilized lipase is obtained using *Rhizomucor meihei*.

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19. (Withdrawn) A process as claimed in claim 11, wherein an immobilized lipase obtained from *Rhizomucor meihei* can be used up to 25 cycles without loss of activity, thus ensuring economic viability.